



DEPARTMENT OF THE ARMY  
UNITED STATES ARMY GARRISON HESSEN  
UNIT 20193, BOX 0001  
APO AE 09165-0001

REPLY TO  
ATTENTION OF

IMEU-HAN-ZB

APR 7 2006

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: USAG - Hessen Standard Operating Procedures (SOP) for Morale, Welfare and Recreation (MWR) Fund—Unit Fund Policy

1. REFERENCES

a. AR 215-1, 15 August 2005, Administration of Army Morale, Welfare, and Recreation (MWR) Activities and Non-Appropriated Fund Instrumentalities

b. DOD 7000.14-R, Volume 13, NAF Accounting Policies

2. PURPOSE: To establish policies, procedures and clarity to be used in the operation and administration of Unit Funds.

3. APPLICABILITY: This SOP is applicable to all units that maintain a Unit Fund account.

4. RESPONSIBILITY: The unit's Fund Custodian and the designated representatives are the only individuals authorized to request/receive funds. It is the responsibility of the Unit Commander to follow the provisions of this SOP in the administration and operation of their Unit Fund account.

5. PROCEDURES:

**ADMINISTRATION AND OPERATION OF UNIT FUNDS**

a. Establishing, Consolidating and dissolving a Unit Fund.

(1) Unit Fund councils, governing or non-governing, may be established at the discretion of the Unit Commander.

(2) Upon receipt of activation orders, assumption of command memo and a DA Form 1687 (Delegation of Authority), the MWR Unit Fund Coordinator will establish a unit fund account for that unit. The DA Form 1687 must be updated each fiscal year or after each change of command.

b. Unit Fund Custodians who are delegated authority on the DA Form 1687 must attend a unit fund training brief before handling the unit fund account. These briefings are conducted on a one-on-one basis with the MWR Unit Fund Coordinator. The MWR Unit Fund Coordinator Office for the Hanau area is located at the U.S. Army Garrison – Hessen DMWR Financial Management Division, Hutier Kaserne, Bldg. 1105, 2<sup>nd</sup> Floor, Room 209 or 206, DSN 323-

3440/3946. The MWR Unit Fund Coordinator for the Giessen and Friedberg area is located at the U.S. Army Garrison – Giessen DMWR Financial Management Division, Depot Kaserne, Bldg. 7, 2<sup>nd</sup> Floor, Room 259 or 260, DSN 343-1780. The MWR Unit Fund Coordinator for the Wiesbaden area is located at the U.S. Army Garrison – Wiesbaden DMWR Financial Management Division, Hainerberg Housing, Bldg. 7790, 2<sup>nd</sup> Floor, Room 43 or 45, DSN 335-5283. The MWR Unit Fund Coordinator for the Baumholder area is located at the U.S. Army Garrison – Baumholder DMWR Financial Management Division located on Smith Kaserne, Bldg. 8680, Room 112, DSN 485-6435.

c. Upon receipt of deactivation orders, the IMWRF will assume all residual assets as successor-in-interest of all unit funds.

d. The unit's Unit Fund Custodian is responsible for maintaining a file to include copies of all receipts for expenditures. A copy of this SOP must be filed with those documents. The original receipts for expenditures will be turned in to the MWR Unit Fund Coordinator within three (3) working days following the event. Additional funds will not be paid out until all receipts for prior events are received.

## **EXPENDITURES OF UNIT FUNDS**

a. Commanders exercising control over Unit Funds should be guided by the principle that such funds are held in trust to be used for unit morale, welfare and recreation activities that are for the collective benefit of all members of the unit. Questions concerning the appropriateness of an intended purchase should be directed to the MWR Unit Fund Coordinator.

### **b. Unit funds may be expended for:**

(1) Recreational articles, services and activities.

(2) Unit histories and related materials for presentation to all unit members and new members when they join the unit.

(3) Purchase of alcoholic beverages (beer & wine) is authorized as limited by AR 215-1.

### **c. Unit funds may not be expended for:**

(1) Non-recreational items to include maintenance or service of non-recreation items.

(2) Maintenance of property for which unit funds are not accountable or responsible.

(3) Unit/Company Guidon (unit flag) purchases.



(4) Articles that may be requisitioned from stock and obtained with appropriated funds.

(5) Awards and trophies that qualify for procurement with appropriated funds, specifically those awards that pertain to mission accomplishment.

(6) Procurement of articles or services which are not the collective benefit of all military members in the unit.

(7) Any military uniform items except distinctive insignias which are supported by appropriated funds are not authorized.

(8) The purpose of honoring outgoing and/or incoming Commanders, senior NCOs, etc. (Hail and Farewells).

d. Events and/or functions supported with unit funds must be open to all unit members. Units may elect to open functions to family members and guests and unit funds may be used to support their attendance.

e. Events for which plaques or trophies are awarded or a special team is selected must be competitive, officially announced in advance and be conducted within a stated period of time.

f. When limitations are established (i.e. Soldier/NCO of the Quarter) corollary competitions will be established for other members of the unit.

g. As instrumentalities of the United States Government, unit funds do not pay local German taxes. When Euro currency is utilized for a purchase, ensure the use of a Value Added Tax (VAT) form. All units are authorized 10 VAT forms free of charge. VAT forms are controlled forms and can be obtained from your local Tax Relief Office (TRO). It is the Unit Fund Custodian's responsibility for ensuring that the original white copy is returned to the TRO.

## **PURCHASE PROCEDURES AND POLICIES**

a. Commanders or their designated representatives are not authorized to finalize purchases or place orders without fund certification from the MWR Unit Fund Coordinator. Doing so may result in the MWR Unit Fund Coordinator disavowing any obligation of the MWR to pay for such a purchase or order. Only the MWR Unit Fund Coordinator or the designated representative may approve purchase requests and obligate unit funds.

b. Commanders desiring to make a purchase will submit a request for unit funds in memorandum form (see Encl 1), to the MWR Unit Fund Coordinator requesting use of unit fund monies.

(1) Commanders will provide all information required. Suggested vendors or preferred sources may be requested. If the request is an authorized purchase and funds are



available in the unit's account, the purchase will be approved and processed by the MWR Unit Fund Coordinator.

(2) Funds must be requested prior to purchase. Requests for unit funds up to the \$500 petty cash limit must be received a minimum of 5 working days prior to the event or purchase date. Purchases made with personal funds will not be reimbursed after the fact. Exception: If the MWR Unit Fund Coordinator, the Petty Cash Custodian and their alternates are unexpectedly unavailable when funds are required, out-of-pocket purchases are permissible and will be reimbursed up to the allowable limit of \$500 or the Euro equivalent. The Euro equivalent dollar amount is dependant on the 266<sup>th</sup> FINCOM NAF accounting exchange rate.

(a) Failure to turn in receipts within three days will result in a hold on any additional funds or suspension of privileges.

(b) Purchase requests requiring a NAF purchase order require a minimum of a 30 day lead time. Failure to meet required time schedules may result in the purchase order not being placed.

(c) Failure to have a complete file or an up-to-date file in the MWR Unit Funds office will result in the request for unit funds not being processed.

c. Purchases up to the \$500.00 or the dollar equivalent in Euro according to the 266<sup>th</sup> FINCOM NAF accounting exchange rate will be made with petty cash.

d. A VAT form is required for all Euro purchases exceeding €50.00. All unused monies and receipts must be submitted to the MWR Unit Fund Coordinator within 3 working days after the event in order to reconcile the transaction.

e. Please note: If Unit Fund petty cash is unavailable, a purchase request (PRISM request) must be completed in order to request a check from the 266<sup>th</sup> FINCOM NAF Finance and Accounting Office. This process can take between 10-15 working days. Therefore, the request must be submitted in sufficient time to be processed.

f. Requests for unit funds exceeding the \$500 petty cash limit that require a NAF purchase order must be received a minimum of 30-45 days prior to the event or purchase. The original purchase order is given to the vendor at the time of the purchase and a copy will be kept in the unit file. An invoice will be obtained for all purchases and attached to the copy of the purchase order. The purchase order will be signed and dated in block 26 when goods/services listed in blocks 16 and 17 are received. Return the signed purchase order to the MWR Unit Fund Coordinator within three (3) working days after the goods/services are received. If the vendor accepts credit cards, a NAF IMPAC card may be utilized to purchase the goods or services not to exceed the \$5,000.00 single purchase limit.

g. If the vendor requires advance payment but does not accept credit cards and the total purchase exceeds \$500.00, a PRISM request will be processed and an advance check will be



requested from 266<sup>th</sup> FINCOM NAF Finance and Accounting Office. Advance checks can be processed within 10-15 working days. Receipts will be returned in the same manner as with petty cash use. An advance check or a check request can also be issued if the MWR Unit Fund Coordinator has insufficient funds on hand.

## **GENERAL INFORMATION**

- a. A memo requesting allocations for the upcoming fiscal year (FY) must be signed by unit/company commander. If the unit has been deployed, the unit can request (in the same memo) for remaining balance to be carried over into the new fiscal year.
  - b. To request ALR funds, inform the MWR Unit Fund Custodian upon each deployment in support of Operation Iraqi Freedom (OIF) and Operation Enduring Freedom (OEF).
  - c. DA Form 1687, Delegation of Authority, must be renewed no later than 30 October of the new fiscal year.
  - d. A memo from the commander stating he/she has assumed command of the unit must be on file at the MWR Unit Fund Coordinator's office and updated annually or after a Change in Command ceremony.
  - e. A unit Alpha Roster or MTOE must be submitted each fiscal year for accurate fund allocation.
  - f. Unit fund financial statements are available at the DMWR FMD office.
  - g. No financial information will be given out over the telephone.
  - h. Only those individuals listed on the DA Form 1687 or the commander will be authorized to conduct unit fund transactions. NO EXCEPTIONS.
  - i. VAT forms are available from the VAT office on request. Taxes charged on receipts submitted to MWR Unit Fund Coordinator may not be reimbursed.
  - j. A Pay Adjustment Authorization Form (DD139) may be used to reimburse money or receipts not turned in to the MWR Unit Fund Coordinator. The funds would then be directly deducted from the Unit Fund Representative's pay. Therefore, it is imperative that all monies and receipts be returned in a timely manner.
  - k. Funds are available in both US dollar and Euro currencies. Please ensure you request the appropriate currency for your purchase. **UNDER NO CIRCUMSTANCES ARE FUNDS TO BE CONVERTED INTO ANY OTHER CURRENCY.**
6. This policy is effective on the date of publication.

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7. Point of contact for this SOP is Ms. Gina Hranilović, USAG - Hessen Financial Management Division, Internal Controls Branch at DSN 323-3946.

Encl:  
Sample Request for Unit Funds

  
ROBERT KANDLER  
Deputy to the Commander

DISTRIBUTION:

USAG – Wiesbaden DMWR (IMEU-WSB-MW)  
USAG – Baumholder DMWR (IMEU-BMH-MW)  
USAG – Giessen DMWR (IMEU-GSS-MW)  
USAG – Hessen Hanau Community DMWR (IMEU-HAN-MW)  
USAG – Hessen IRACO (IMEU-HAN-IR)